

Determination of On-Campus and Off-Campus F&A Rates:

Rutgers, The State University of New Jersey has negotiated both on-campus and off-campus F&A rates with our cognizant agency, the Department of Health and Human Services (DHHS). All F&A rates applicable to sponsored awards can be found in the [Federal Rate Agreements](#).

“On-Campus” definition: On-campus sponsored program activities are defined as activities conducted in facilities owned or leased by Rutgers and Rutgers provides all facilities and maintenance services for that space, such as housekeeping, landscaping, utilities, HVAC, etc.

“Off-Campus” definition: Off-campus sponsored program activities are defined as activities conducted in facilities not owned or maintained by Rutgers and all activities conducted at field locations where no permanent facilities are considered offsite and not apportioned between their onsite and offsite components.

Determination of on-campus vs. off-campus:

The method recommended for the determination of the use of the on-campus vs. off-campus F&A cost rate is based on of the preponderance of where the project activities take place. Specifically:

- A project is considered “on-campus” if 50% or more of the **Rutgers activities** are performed in facilities owned by Rutgers or for which rent is directly paid by University funds.* In this case, the “on-campus” rate will apply to the entire project, including the first \$25,000 of each subaward/subcontract.
- A project is considered “off-campus” if 50% or more of the **Rutgers activities** are performed using non-Rutgers facilities. When the off-campus rate is to be used, the proposal narrative and supporting documents should clearly demonstrate the fact that more than 50% of the Rutgers project activities are to be conducted off-campus.

The on-campus or off-campus designation is for the entire project, not for each fiscal year, per [Rutgers Federal Rate Agreements](#).

*The list of facilities/buildings considered “on-campus” has been developed by the Rutgers [Division of Cost Analysis and Reporting](#) and has been included in our indirect cost pool for facilities. This list has been provided to Research & Sponsored Programs in the Office for Research for ease of reference. If in doubt about whether a specific facility is considered on- or off-campus, please refer to your assigned Grant Specialist (GS) in Research & Sponsored Programs. In the event that a space is not on the list or is in question, inquiries should be directed to the GS, who will consult with the Cost Analysis group. The PI and the pre-award department administrator will be included in the correspondence for easy reference.

Please note that tasks performed by subawardees and consultants are not to be considered when determining if the project qualifies as on-campus versus off-campus.

It is often obvious when work is being conducted primarily off-campus. However, in cases when it is not clear, the GS will work with the PI and departmental staff to make the determination.

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When the use of the appropriate F&A rate cannot be determined based on where most of the activities are being performed, PIs are required to provide an internal breakdown of the budget to the GS. All direct costs (less consultants and subawards) to be incurred for on-campus activities will be listed in one column and all direct costs (less consultants and subawards) to be incurred for off-campus activities will be listed in another column. The column with more than 50% of Rutgers' direct cost expenditures will determine the rate to be applied to the proposal.

In the event that the PI, Department, and GS disagree on the appropriate rate, the leadership of Research & Sponsored Programs, in conjunction with the Division of Cost Analysis and Reporting, will make the final determination. Appeals may be directed to the Vice President for Research Administration or the Senior Vice President for Research in the Office for Research.

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